

# PERFORMANCE AUDIT

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## Catasauqua Area School District Lehigh County, Pennsylvania

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February 2017



Commonwealth of Pennsylvania  
Department of the Auditor General

Eugene A. DePasquale • Auditor General



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**EUGENE A. DePASQUALE  
AUDITOR GENERAL**

Mr. Robert J. Spengler, Superintendent  
Catasauqua Area School District  
201 North 14th Street  
Catasauqua, Pennsylvania 18032

Mrs. Penny A. Hahn, Board President  
Catasauqua Area School District  
201 North 14th Street  
Catasauqua, Pennsylvania 18032

Dear Mr. Spengler and Mrs. Hahn:

We have conducted a performance audit of the Catasauqua Area School District (District) for the period July 1, 2012, through June 30, 2015, except as otherwise indicated in the audit scope, objective, and methodology section of the report. We evaluated the District's performance in the following areas as further described in the appendix of this report:

- Transportation Operations
- Data Integrity/Student Membership
- Budgeting Practices
- Hiring Practices
- Rental and Sinking Fund Reimbursements
- Bus Driver Qualifications
- School Safety

The audit was conducted pursuant to Sections 402 and 403 of The Fiscal Code (72 P.S. §§ 402 and 403), and in accordance with the Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Our audit found that the District performed adequately in the areas listed above, except as noted in the following finding:

- The District Inaccurately Reported the Number of Students Transported To and From School Resulting in a Total Reimbursement Overpayment of \$32,069

Mr. Robert J. Spengler  
Mrs. Penny A. Hahn  
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We appreciate the District's cooperation during the course of the audit.

Sincerely,

A handwritten signature in black ink, appearing to read "Eugene A. DePasquale". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eugene A. DePasquale  
Auditor General

February 22, 2017

cc: **CATASAUQUA AREA SCHOOL DISTRICT** Board of School Directors

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## Background Information

School Characteristics 2015-16 School Year <sup>A</sup>	
County	Lehigh
<b>Total Square Miles</b>	6
<b>Resident Population<sup>B</sup></b>	10,856
<b>Number of School Buildings</b>	3
<b>Total Teachers</b>	107
<b>Total Full or Part-Time Support Staff</b>	94
<b>Total Administrators</b>	13
<b>Total Enrollment for Most Recent School Year</b>	1,660
<b>Intermediate Unit Number</b>	21
<b>District Vo-Tech School</b>	Lehigh Career and Technical Institute

A - Source: Information provided by the District administration and is unaudited.

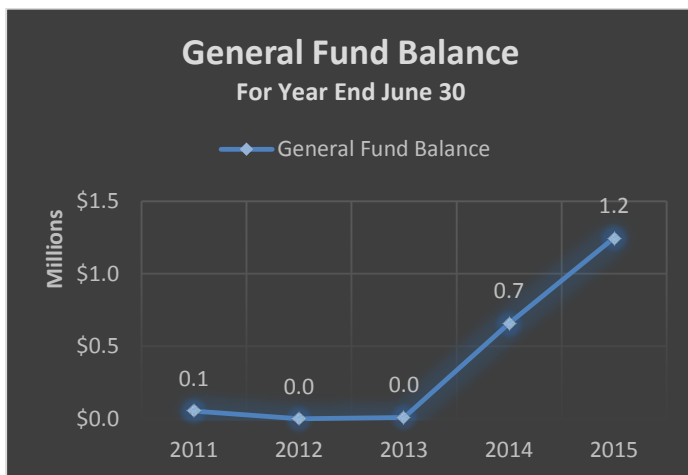
B - Source: United States Census  
<http://www.census.gov/2010census>

## Mission Statement<sup>A</sup>

The mission of the Catasauqua Area School District, in partnership with our community, is to achieve educational excellence and promote lifelong learning.

## Financial Information

The following pages contain financial information about the District obtained from annual financial data reported to the Pennsylvania Department of Education (PDE) and available on PDE's public website. This information was not audited and is presented for **informational purposes only**.

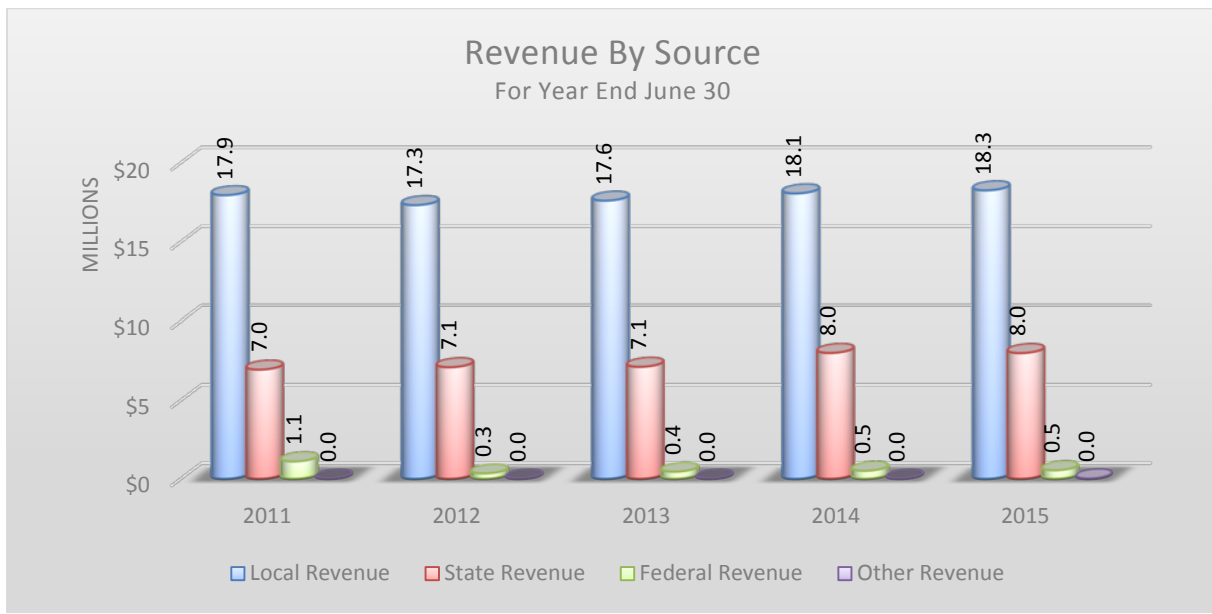
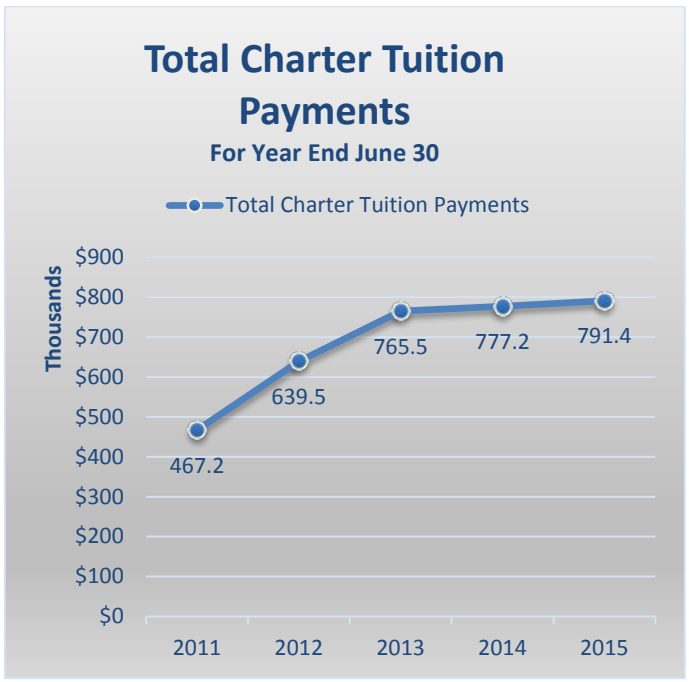
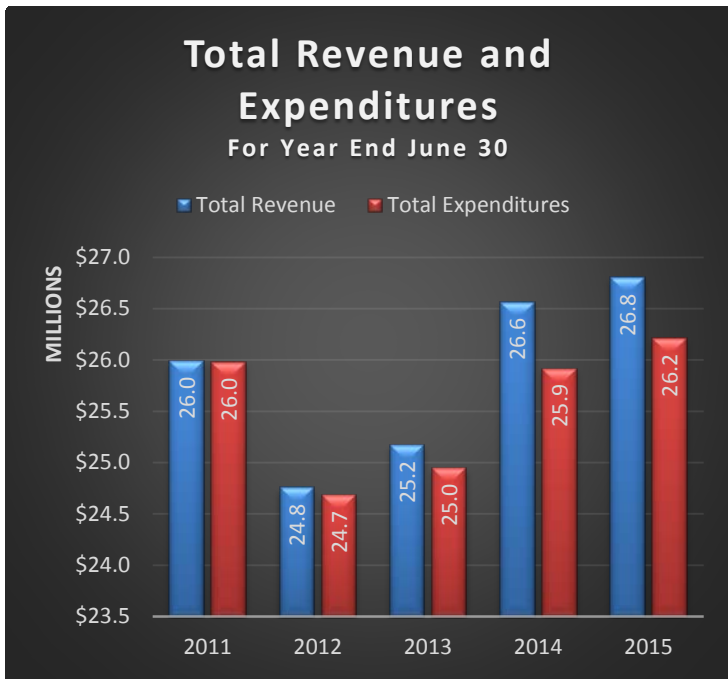


**Note:** General Fund Balance is comprised of the District's Committed, Assigned and Unassigned Fund Balances.



**Note:** Total Debt is comprised of Short-Term Borrowing, General Obligation Bonds, Authority Building Obligations, Other Long-Term Debt, Other Post-Employment Benefits and Compensated Absences.

## Financial Information Continued



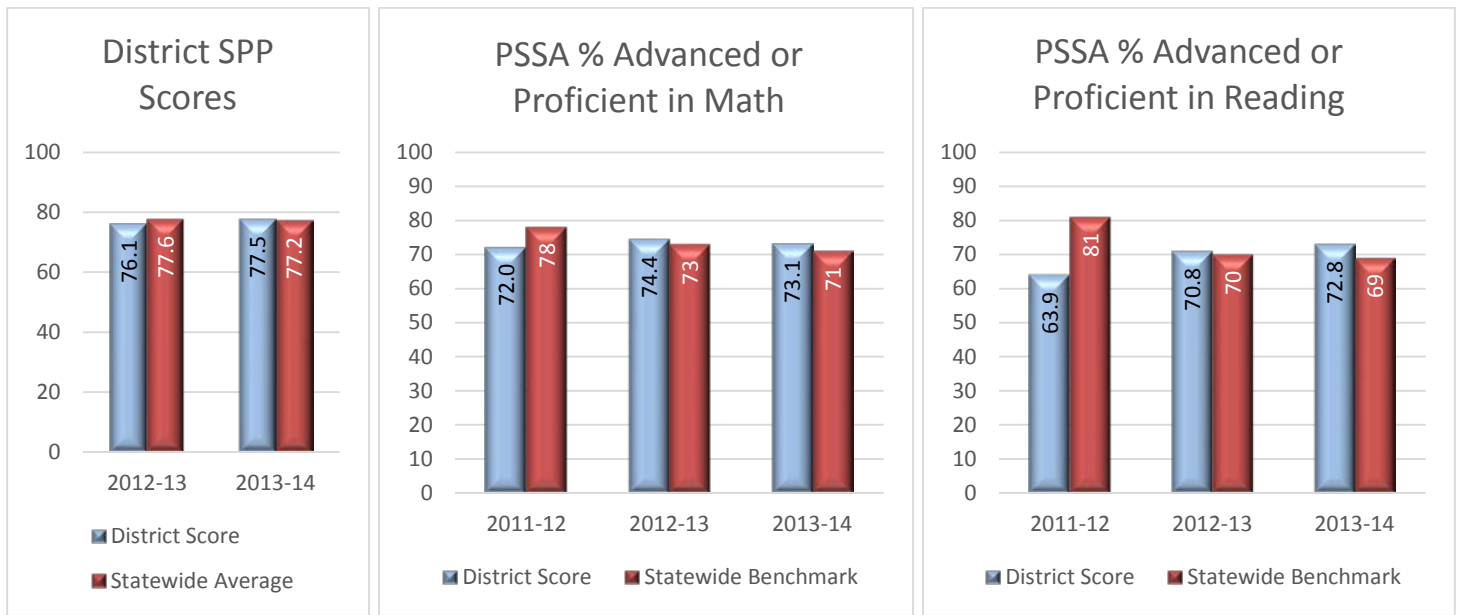
## Academic Information

The following table and charts consist of School Performance Profile (SPP) scores and Pennsylvania System of School Assessment (PSSA) results for the entire District obtained from PDE's data files.<sup>1</sup> These scores are presented in the District's audit report for **informational purposes only**, and they were not audited by our Department.

SPP benchmarks represent the statewide average of all district school buildings in the Commonwealth.<sup>2</sup> PSSA benchmarks and goals are determined by PDE each school year and apply to all public school entities.<sup>3</sup> District SPP and PSSA scores were calculated using an average of all of the individual school buildings within the District. Scores below SPP statewide averages and PSSA benchmarks/goals are presented in red.

### Districtwide SPP and PSSA Scores

District	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	77.6	77.2	78	73	71	81	70	69
<i>Catasauqua Area SD</i>	76.1	77.5	72.0	74.4	73.1	63.9	70.8	72.8
<i>SPP Grade<sup>4</sup></i>	C	C						



<sup>1</sup> PDE is the sole source of academic data presented in this report. All academic data was obtained from PDE's publically available website.

<sup>2</sup> Statewide averages for SPP scores were calculated based on all district school buildings throughout the Commonwealth, excluding charter and cyber charter schools.

<sup>3</sup> PSSA benchmarks apply to all district school buildings, charters, and cyber charters. In the 2011-12 school year, the state benchmarks reflect the Adequate Yearly Progress targets established under No Child Left Behind. In the 2012-13 and 2013-14 school years, the state benchmarks reflect the statewide goals based on annual measurable objectives established by PDE.

<sup>4</sup> The following letter grades are based on a 0-100 point system: A (90-100), B (80-89), C (70-79), D (60-69), F (59 or below).

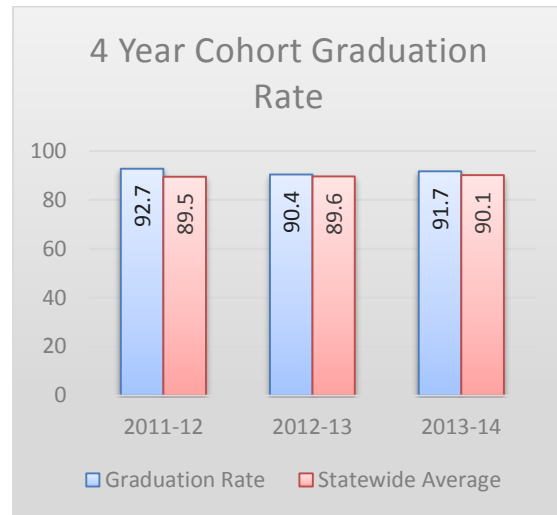
**Individual School Building SPP and PSSA Scores**

The following table consists of SPP scores and PSSA results for each of the District’s school buildings. Any blanks in PSSA data means that PDE did not publish a score for that school for that particular year.<sup>5</sup>

School Name	SPP Scores		PSSA % Advanced or Proficient in Math			PSSA % Advanced or Proficient in Reading		
	2012-13	2013-14	2011-12	2012-13	2013-14	2011-12	2012-13	2013-14
<i>Statewide Benchmark</i>	77.6	77.2	78	73	71	81	70	69
<i>Catasauqua Middle School</i>	73.3	75.7	73.8	75.6	71.6	62.6	61.5	66.8
<i>Catasauqua Senior High School</i>	75.9	68.2	62.1	64.2	64.0	61.2	80.8	76.4
<i>Francis H Sheckler Elementary School</i>	79.2	88.7	80.1	83.5	83.8	68.0	69.9	75.2

**4 Year Cohort Graduation Rates**

The cohort graduation rates are a calculation of the percentage of students who have graduated with a regular high school diploma within a designated number of years since the student first entered high school. The rate is determined for a cohort of students who have all entered high school for the first time during the same school year.<sup>6</sup>



<sup>5</sup> PDE’s data does not provide any further information regarding the reason a score was not published.

<sup>6</sup> <http://www.education.pa.gov/Data-and-Statistics/Pages/Cohort-Graduation-Rate-.aspx>.



## Finding

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### Finding

### The District Inaccurately Reported the Number of Students Transported To and From School Resulting in a Total Reimbursement Overpayment of \$32,069

*Criteria relevant to the finding:*

#### **Student Transportation Subsidy**

The Public School Code (PSC) provides that school districts receive a transportation subsidy for most students who are provided transportation. Section 2541 of the PSC, 24 P.S. § 25-2541, specifies the transportation formula and related criteria.

#### Total Students Transported

Section 2541(a) of the PSC, 24 P.S. § 25-2541(a), states, in part: “School districts shall be paid by the Commonwealth for every school year on account of pupil transportation which, and the means and contracts providing for which, have been approved by the Department of Education, in the cases hereinafter enumerated, an amount to be determined by multiplying the cost of approved reimbursable pupils transportation incurred by the district by the district’s aid ratio. In determining the formula for the cost of approved reimbursable transportation, the Secretary of Education may prescribe the methods of determining approved mileages and the utilized passenger capacity of vehicles for reimbursement purposes.”

The District incorrectly reported its number of students transported to and from school to PDE during the 2012-13 through 2014-15 school years. Consequently, the District’s misreporting of student transportation data resulted in its transportation subsidy being overpaid a total of \$32,069 for the three years reviewed.

Additionally, while documentation was available for all three school years to verify the accuracy of nonpublic and charter school students reported to PDE, documentation for nonreimbursable students and the total number of students transported could only be provided beginning with the 2014-15 school year. The 2014-15 school year was the first year the District maintained complete student data on the District’s new transportation software, which was used to generate reports during the audit. Consequently, we were unable to audit the categories of nonreimbursable students and the total number of students transported for the 2012-13 and 2013-14 school years due to this lack of documentation.

Lastly, we found that the District lacked a board policy for transportation operations and written administrative procedures to report transportation data. Since the accuracy of data is key to ensuring that the District receives the appropriate transportation subsidies, the District should have a board policy and written procedures to help ensure the proper reporting of transportation data.

The reporting errors were a result of the District personnel’s:

- Failure to maintain accurate lists of nonreimbursable students and the total number of students who were transported during the 2014-15 school year.

*Criteria relevant to the finding (continued):*

Nonreimbursable Students

Districts are unable to receive transportation funds for students who are considered within walking distance of their school.

Specifically, Subsections (c)(1) and (2) of Section 2541 and of the PSC, 24 P.S. § 2541(c)(1)-(2), exclude elementary students who reside within 1.5 miles from their school or secondary students who reside within 2 miles of their school, respectively, from transportation payments. These students are considered “nonreimbursable students” and must be reported to PDE accordingly so that they are **not** included in the transportation subsidy calculation.

**Supplemental Transportation Subsidy for Charter School and Nonpublic Students**

The Charter School Law (CSL), through its incorporation of Section 2509.3 of the PSC, 24 P.S. § 25-2509.3, provides for an additional, per student subsidy for the transportation of charter school students. *See* 24 P.S. § 17-1726-A(a).

- Failure to maintain accurate lists of nonpublic and charter school students who were transported during the 2012-13, 2013-14, and 2014-15 school years.
- Failure to maintain documentation for nonreimbursable students and the total number of students transported for the 2012-13 and 2013-14 school years.
- Failure to conduct year-end reconciliations of bus rosters to student requests for transportation forms for charter school and nonpublic students.
- Failure to conduct multi-year trend analyses of student data and transportation subsidies to identify potential errors.
- Failure to provide adequate training for the current transportation coordinator for their assignment.

**Nonreimbursable Students Transported:** The District incorrectly reported the number of nonreimbursable students transported during the 2014-15 school year. The District reported 102 nonreimbursable students, but interviews with District personnel and our review of additional documentation indicate that the correct number was 458 students. Consequently, 356 students were not properly reported as nonreimbursable students. The District explained that this error occurred because District personnel were unfamiliar with new transportation software that was implemented beginning with the 2014-15 school year. For example, District personnel were not aware that the new software had the capability to produce reports that identified the total number of nonreimbursable students.

By reporting fewer nonreimbursable students than what the District actually had, the calculation of the District’s transportation subsidy incorrectly included ineligible students.

*Criteria relevant to the finding (continued):*

Section 1726-A(a) of the CSL, 24 P.S. § 17-1726-A(a), addresses the transportation of charter school students by providing the following, in part: “Students who attend a charter school located in their school district of residence, a regional charter school of which the school district is a part or a charter school located outside district boundaries at a distance not exceeding ten (10) miles by the nearest public highway shall be provided free transportation to the charter school by their school district of residence on such dates and periods that the charter school is in regular session whether or not transportation is provided on such dates and periods to students attending schools of the district. . . .”

Section 1726-A(a) of the CSL further provides for districts to receive a state subsidy for transporting charter school students both within and outside district boundaries by providing for following: “. . . Districts providing transportation to a charter school outside the district and, for the 2007-2008 school year and each school year thereafter, districts providing transportation to a charter school within the district shall be eligible for payments under Section 2509.3 for each public school student transported.”

Chart #1 illustrates that the District was overpaid by \$20,651 due to under-reporting the number of nonreimbursable students.

**Chart #1**

<b>Catasauqua Area School District Reporting of Nonreimbursable Students Transported</b>				
School Year	Reported	Audited	Students (Under) Reported	Transportation Overpayment <sup>7</sup>
2014-15	102	458	(356)	<b>\$20,651</b>

**Charter School Students Transported:** The District incorrectly reported the number of charter school students who were transported during the 2012-13, 2013-14, and 2014-15 school years. After we conducted interviews with District personnel and reviewed additional documentation, District personnel confirmed the number of charter school students who were provided transportation for the 2012-13, 2013-14, and 2014-15 school years were overstated by 13, 6, and 5 students, respectively. The errors were not detected by the District because District personnel did not reconcile bus rosters to student requests for transportation forms. Chart #2 shows the effect on the District’s transportation payment for over-reporting the number of charter school students who were provided transportation.

**Chart #2**

<b>Catasauqua Area School District Reporting of Charter School Students Transported by Year</b>				
School Year	Reported	Audited	Students Over Reported	Transportation Overpayment <sup>8</sup>
<b>2012-13</b>	38	25	13	\$5,005
<b>2013-14</b>	41	35	6	\$2,310
<b>2014-15</b>	38	33	5	\$1,925
<b>Totals</b>	<b>117</b>	<b>93</b>	<b>24</b>	<b>\$9,240</b>

<sup>7</sup> Calculated by inserting the audited total of nonreimbursable students into PDE’s transportation formula pursuant to Section 2541 of the PSC to determine the effect on the District’s payment amount. Please note that this subsidy is separate from the supplemental transportation subsidy paid on a per student basis for nonpublic and charter school students pursuant to Section 2509.3 of the PSC (see footnote 3).

<sup>8</sup> Calculated by multiplying the total column by \$385, which is the per student amount PDE reimburses a school district for providing transportation service to each nonpublic and charter school student pursuant to Section 2509.3 of the PSC. Please note that this subsidy is a supplemental, per student subsidy that is in addition to the formula driven transportation subsidy noted in footnote 1.

*Criteria relevant to the finding (continued):*

Section 2509.3 of the PSC, 24 P.S. § 25-2509.3, provides that each school district shall receive a supplemental transportation payment of \$385 for each nonpublic school student transported. This payment provision is also applicable to charter school students through Section 1726-A(a) of the CSL.

**Annual Filing Requirement**

Section 2543 of the PSC, 24 P.S. § 25-2543, sets forth the requirement for school districts to annually file student transportation data with PDE in order to be eligible for the transportation subsidies.

PDE has established a Summary of Students Transported Form (PDE-2089) and relevant instructions specifying how districts are to report nonreimbursable students, charter school students, nonpublic students, and the total number of students transported to and from school.

**Nonpublic Students Transported:** The District incorrectly reported the number of nonpublic school students who were transported during the 2012-13, 2013-14, and 2014-15 school years. The District failed to include 11 nonpublic students who were transported during the 2012-13 school year. In addition, the District incorrectly reported 6 and 11 public students as nonpublic students who were transported for the 2013-14 and 2014-15 school years, respectively. Similar to the error in reporting charter school students, the District did not detect these errors because District personnel did not reconcile bus rosters to student requests for transportation forms.

Chart #3 shows the effect on the District’s transportation payments for over-reporting and under-reporting the number of nonpublic school students who were provided transportation.

**Chart #3**

<b>Catasauqua Area School District Reporting of Nonpublic Students Transported by Year</b>				
<b>School Year</b>	<b>Reported</b>	<b>Audited</b>	<b>Students Over/ (Under) Reported</b>	<b>Transportation Overpayment<sup>9</sup></b>
<b>2012-13</b>	39	50	(11)	(\$4,235)
<b>2013-14</b>	52	46	6	\$2,310
<b>2014-15</b>	56	45	11	\$4,235
<b>Totals</b>	<b>147</b>	<b>141</b>	<b>6</b>	<b>\$2,310</b>

**Total Students Transported:** The District incorrectly reported the total number of students who were transported during the 2014-15 school year. The District reported 1,685 students. However, interviews with District personnel and our review of additional documentation indicated that the actual number of total students who were transported to and from school was 1,132. The District explained that the error occurred because District personnel were unfamiliar with new transportation software that was implemented beginning with the 2014-15 school year. Specifically, District personnel were unaware of the software’s capability to produce reports which identified the total number of students who were transported during the school year.

<sup>9</sup> Ibid.

Chart #4 shows the effect on the District’s transportation payment for over-reporting the total number of students who were provided transportation.

**Chart #4**

Catasauqua Area School District Reporting of Total Students Transported				
School Year	Reported	Audited	Students Over Reported	Transportation Underpayment <sup>10</sup>
2014-15	1,685	1,132	553	\$132

**Cumulative Overpayment:** The effect of the transportation data reporting errors noted in the four categories above over the three-year review period resulted in a \$32,069 cumulative overpayment.

**Conclusion:** In summary, the District’s incorrect reporting of student transportation data resulted in the District not receiving the correct payments from PDE for students transported by the District. However, it should be noted that the District has already taken some corrective action. The District has scheduled several comprehensive training sessions for the transportation coordinator that will address issues with extracting proper reports from the District’s data software program and proper reporting of data elements to PDE. The District is also in the process of implementing written administrative procedures for reporting of transportation data to PDE for its transportation subsidies.

We provided PDE with discrepancy reports detailing the errors for the 2012-13, 2013-14, and 2014-15 school years to assist PDE in verifying the cumulative overpayment to the District and reducing future subsidies by the amount of the overpayment.

**Recommendations**

The *Catasauqua Area School District* should:

1. Maintain sufficient and accurate documentation of nonreimbursable students, charter school students, nonpublic students, and the total students transported for each school year.

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<sup>10</sup> Calculated by inserting the audited total number of students transported into PDE’s transportation formula. (Also, see footnote 1.)

2. Review reports submitted subsequent to the audit period starting with the 2015-16 school year and, if errors are found, submit revised reports to PDE.
3. Conduct year-end reconciliations of bus rosters to student requests for transportation forms to ensure accurate reporting of charter school and nonpublic students being transported.
4. Conduct a multi-year trend analysis of student transportation data annually to help identify unexpected fluctuations and investigate the results of the analysis to provide additional assurance of the accuracy of the data reported to PDE.
5. Provide comprehensive training for the current transportation coordinator, specifically in the area of reporting students transported and the definition of each student category to be reported to PDE.
6. Adopt a transportation board policy and develop written administrative procedures for transportation operations. In addition, annually review and update the administrative procedures on a collaborative basis between the business office and transportation office.

The *Pennsylvania Department of Education* should:

7. Adjust the District's payments to recover the cumulative overpayment of \$32,069 resulting from the misreporting of transportation data for the 2012-13 through 2014-15 school years.

### **Management Response**

Management agreed with the finding and provided the following response:

Effective January 17, 2017, the Board and Administration of the Catasauqua Area School District have designed a policy, Policy #811, Transportation Subsidy Management. Final approval is expected to occur on February 14, 2017, addressing all concerns relative to this finding.

### **Auditor Conclusion**

We are pleased that the District recognizes the significance and importance of the reporting errors noted for the 2012-13, 2013-14, and 2014-15 school years. The District was proactive in taking the necessary corrective actions to ensure transportation data will be reported accurately to PDE for reimbursement in the future. During our next audit, we will determine the effectiveness of the District's corrective actions.

## **Status of Prior Audit Findings and Observations**

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**O**ur prior audit of the District resulted in no findings or observations.



## **Appendix: Audit Scope, Objectives, and Methodology**

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School performance audits allow the Pennsylvania Department of the Auditor General to determine whether state funds, including school subsidies, are being used according to the purposes and guidelines that govern the use of those funds. Additionally, our audits examine the appropriateness of certain administrative and operational practices at each local education agency (LEA). The results of these audits are shared with LEA management, the Governor, PDE, and other concerned entities.

Our audit, conducted under authority of Sections 402 and 403 of The Fiscal Code,<sup>11</sup> is not a substitute for the local annual financial audit required by the PSC of 1949, as amended. We conducted our audit in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit.

### **Scope**

Overall, our audit covered the period July 1, 2012, through June 30, 2015. In addition, the scope of each individual audit objective is detailed on the next page.

The District's management is responsible for establishing and maintaining effective internal controls<sup>12</sup> to provide reasonable assurance that the District is in compliance with certain relevant state laws, regulations, contracts, and administrative procedures (relevant requirements). In conducting our audit, we obtained an understanding of the District's internal controls, including any information technology controls, which we consider to be significant within the context of our audit objectives. We assessed whether those controls were properly designed and implemented. Any deficiencies in internal controls that were identified during the conduct of our audit and determined to be significant within the context of our audit objectives are included in this report.

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<sup>11</sup> 72 P.S. §§ 402 and 403.

<sup>12</sup> Internal controls are processes designed by management to provide reasonable assurance of achieving objectives in areas such as: effectiveness and efficiency of operations; relevance and reliability of operational and financial information; and compliance with certain relevant state laws, regulations, contracts, and administrative procedures.

## Objectives/Methodology

In order to properly plan our audit and to guide us in selecting objectives, we reviewed pertinent laws and regulations, board meeting minutes, academic performance data, annual financial reports, annual budgets, new or amended policies and procedures, and the independent audit report of the District's basic financial statements for the fiscal years July 1, 2012, through June 30, 2015. We also determined if the District had key personnel or software vendor changes since the prior audit.

Performance audits draw conclusions based on an evaluation of sufficient, appropriate evidence. Evidence is measured against criteria, such as laws, regulations, third-party studies, and best business practices. Our audit focused on the District's efficiency and effectiveness in the following areas:

- Transportation Operations
- Data Integrity/Student Membership
- Budgeting Practices
- Hiring Practices
- Rental and Sinking Fund Reimbursements
- Bus Driver Qualifications
- School Safety

As we conducted our audit procedures, we sought to determine answers to the following questions, which served as our audit objectives:

- ✓ Was mileage and student data for transportation services accurately reported by the District to PDE? Did the District receive the correct amount of state transportation reimbursement?
  - To address this objective, we randomly selected 10 of 23 district-owned vehicles used to provide student transportation during the 2014-15 school year. We reviewed documentation to determine if vehicle mileages were accurately reported to PDE.

In addition, we reviewed the transportation data reported to PDE for the 2012-13, 2013-14, and 2014-15 school years to determine the accuracy of the reported number of nonpublic, non-reimbursable and charter school students the District transported. We reconciled nonpublic and charter school students' lists with bus rosters to letters from nonpublic schools requesting transportation for their students or with charter school enrollment forms. See the Finding beginning on page 5 for the results of our review of this objective.

- ✓ Were the District's administrative reporting procedures followed for the reporting of nonresident foster students to PDE? Did the District accurately report nonresident foster students to PDE?

- To address this objective, we obtained and reviewed the administration’s written procedures regarding the reporting of nonresident students to PDE for reimbursement. We also selected all six nonresident foster students reported to PDE for both the 2013-14 and 2014-15 school years for review. We reviewed the District’s student membership summary reports and agency placement letters for each foster student for both school years to determine if nonresident foster student membership was accurately reported to PDE. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District have board policies and/or administrative procedures related to budgeting practices? Were the policies and procedures adequate and appropriate, and were the policies and procedures appropriately implemented?
  - To address this objective, we requested board policy and administrative procedures related to the budgeting process. We also interviewed District officials to obtain an understanding of the budget process. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District follow the PSC<sup>13</sup> and the District’s policy and procedures when hiring new staff?
  - To address this objective, we obtained and reviewed the District’s hiring policies and procedures. We also conducted an interview with the Superintendent to obtain a greater understanding of the District’s hiring practices. We reviewed the two employees most recently hired by the District (one administrator and one teacher), during the period June 1, 2016, through August 9, 2016, to determine if the District complied with the PSC and District’s policies in hiring these employees. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District receive the correct amount of reimbursement for rentals and sinking fund payments?
  - To address this objective, we selected all ten rental and sinking fund payments received by the District from July 1, 2013, through June 30, 2014, for review. We obtained the District’s 2013-14 general ledger, 2013-14 annual financial report, and the applications submitted to PDE for each rental and sinking fund payment received in 2013-14 to determine if the payments received were appropriate. Our review of this objective did not disclose any reportable issues.
- ✓ Did the District ensure that bus drivers transporting District students had the required driver’s license, physical exam, training, background checks, and clearances as outlined in applicable laws?<sup>14</sup> Also, did the District have written policies and procedures governing the hiring of new bus drivers that would, when followed, provide reasonable assurance of compliance with applicable laws?

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<sup>13</sup> 24 P.S. § 5-508, 24 P.S. § 11-1106, and 24 P.S. § 11-1111.

<sup>14</sup> 24 P.S. § 1-111, 23 Pa.C.S. § 6344(a.1), 24 P.S. § 2070.1a *et seq.*, 75 Pa.C.S. §§ 1508.1 and 1509, and 22 *Pa. Code Chapter 8*.

- To address this objective, we randomly selected 5 of the 28 drivers employed by the District from July 1, 2016, through November 29, 2016, and reviewed documentation to ensure the District complied with the requirements for bus drivers. We also determined if the District had written policies and procedures governing the hiring of bus drivers and if those procedures ensure compliance with bus driver hiring requirements. Our review of this objective did not disclose any reportable issues.
  
- ✓ Did the District take actions to ensure it provided a safe school environment?<sup>15</sup>
  - To address this objective, we reviewed a variety of documentation including, safety plans, training schedules, and anti-bullying policies. Overall we assessed whether the District had implemented basic safety practices.<sup>16</sup> Due to the sensitive nature of school safety, the results of our review for this objective area are not described in our audit report. The results of our review of school safety are shared with District officials and, if deemed necessary, PDE.

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<sup>15</sup> 24 P.S. § 13-1301-A *et seq.*

<sup>16</sup> Basic safety practices evaluated were building security, bullying prevention, visitor procedures, risk and vulnerability assessments, and preparedness.

## **Distribution List**

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This report was initially distributed to the Superintendent of the District, the Board of School Directors, and the following stakeholders:

**The Honorable Tom W. Wolf**

Governor  
Commonwealth of Pennsylvania  
Harrisburg, PA 17120

**The Honorable Pedro A. Rivera**

Secretary of Education  
1010 Harristown Building #2  
333 Market Street  
Harrisburg, PA 17126

**The Honorable Joe Torsella**

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